Pub(Edn) **(1930) Department.**

S. SERIES

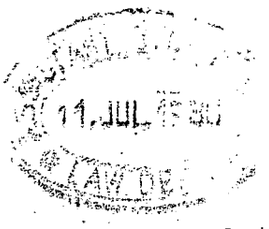
G.O. No. 2219

DATED 28-10-1930

[Despatch Abstract.]

mentary Education Fund

Municipal Council, Mangalore - Audit Report for 1929-30 - Orders Passed.



Office of the Examiner of Local Fund Accts.,
Fort St. George,
Madras, Dated the 4th July 1930.

F. 1614

From

The Examiner of Local Fund Accounts,

Madras.

To

The Secretary to Government

~~Local Self Governm~~ Law (Education) Department.

Sir,

With reference to Rule 58 (D) of Schedule IV of the Madras District Municipalities Act of 1920, I have the honour to forward herewith a duplicate copy of the final statement of the audit of the ~~General Fund~~ Elementary Education Fund accounts of the Mangalore Municipal Council, (South Kanara district) for the year ended the 31st March 1930

I have the honour to be,
Sir,
Your most obedient servant,

For Examiner of Local Fund Accts.

The original was forwarded to the Chairman, Municipal Council, in L.F.No. 1407 dated the 4th July 1930.

Report on the audit of the Elementary Education Fund
ɔunts of the Mangalore Municipal,Council (South Kanara Dis-
ɜt) for the vear ending 31st March 1930

The final audit of the accounts for the year ending 31st
ɔh 1930 was commenced on the 30th May 1930 and ended on the
ɪ June 1930.

2. During the period under audit the office of Chairman held by M.R.Ry Rao Saheb Nellikai Venkat Rao Avl.,

3. A statement of receipts and charges of the fund is ended.

4. The closing balance, viz, Rs.9,018-5-7, was in agree-
t with that appearing in the Bank Pass Book after allowing outstanding cheques and unremitted revenue in hand at the
ɜe of the year.

5. The audit was conducted by District Inspector Mr. A.
katappa in accordance with the rules on the subject, and an
ɔection statement showing the defects discovered during it
l be forwarded to the Chairman. The general result was
isfactory (financial and account).

6. Irregularities in the Financial administration.
ɔlation of financial rules and orders.

On voucher No.164 of September 1929, a sum of Rs.340/- was aid as gratuity to M.Kunhappa, a teacher in the Elementary chool and the expenditure was debited to the Elementary Edu-ation Fund. As the payment of gratuities to teachers is not ne of the items which can usually be so debited, the debit to he Elementary Education Fund is not in order.

7. Illegal actio

On vouchers Nos. 264 of January 1930, 282 of February 1930 nd 310 of March 1930, a sum of Rs.45/- at Rs.15/- per month

as paid to Fakruddin Mollar, Arabic teacher in the Butcher's
ane school. The utilisation of Elementary education fund fo
mparting religious instruction was illegal. Vide para 3(2)
G.O.No.336 Law (Education) dated the 15th July 1922.

8. Amount outstanding.

sum of Rs. 385/- was pending adjustment as detailed below:-

1929-30	Rs.340/-
-do- (March Annual)	45/-
	385/-

9. The gross receipts and charges of the year were Rs.
,656-11-6 and Rs.58,108-14-5 respectively.

Opening Balanc

RECEIPTS—ORDINARY—

1. Education tax
2. Fines and penalties under the Elem Education Act.
3. Income from investments, etc.
4. School fees
5. Endowments
6. Contributions
7. Other receipts
8. Government grant—
   (i) Under section 37 of the Elem Education Act.
   (ii) Under the proviso to section the Act.

Contribution from the General Account
For paymt.of tem
For other purp

T

RECEIPTS—CAPITAL—

1. Government grants
2. Endowments and contributions
3. Loans
4. **Other receipts - - -**
4. Contribution from General Account—O

T

Grand Total, Receipts (Ordinary and Cap

Grand Total, including opening bala

EXPENDITURE—ORDINA

1. Staff—

Salaries :

Masters

Clerks and serv

Capitation allow

Contribution to

Travelling allov

Stipends of teac

Brought forv

XPENDITURE—ORDINARY–

ntingencies and equipment—

ıtingencies–

Iouse-rent .

)ther items

uipment—

Furniture and apparatus

Library books and n

)ther items

izes and scholarship

pairs to buildings

erest on and repayment of debt . .

EXPENDITURE—CAPITAL

nd and buildings

uipment—

1) Furniture and apparatu

2) Library books and maps

3) Other items

Grand Total, Expenditure (Ordinary and

Mangalore Municipality.

Audit Report -- Elementary Education Fund 1929-30.

Retransmitted to the Assistant Examiner of Local Fund Accounts, Southern Circle, Madras.

Para 6 of the report :- Government have since in their order No. 1402 MS. Law. Education, dated 22nd July 1930, sanctioned the debit to the elementary education fund of t expenditure of Rs.340 incurred by the council on payment of gratuity to the teacher

The sanction of Government has been applied for, for the payment of Rs.45 referred to therein. Their orders are awaited

Extract from the Proceedings of the Mangalore Municipal Council, dated 15th September 1930.

Read report on the audit of the elementary education fund accounts for the year ending 31st March 1930 and the draft - reply thereon.

(True Extract)

Municipal Office,
Mangalore, 19.9.'30.

For Chairman, M. C.

Examiner's office.

Lf. 5084/16-x-30

Mangalore Municipal Council - Audit Report - Elementary Education Fund - 1929-30.

Forwarded to the Secretary to Government, Law (Education) Department, with copies of the Chairman's replies and the resolution of the Municipal Council.

Deputy Examiner of Local Fund Accounts

8/x/30

R.s.r.

ly: Edn. Fund.

nicipal cl:, Mangalore —
dit Report ly 29-30 —
Recorded.

Order
R.
Recorded.

ARTM

Requesting sanction for payment of amount held under objection in au

Ref on C. No. 393 30/31.

Station Mangalore *Dated the* 3rd September 1930.

From (Name) M.R.Ry.Rao Saheb Nellikai Venkat Rao,Avergal.,

(Designation) Chairman,Municipal Council, Mangalore.

To The Secretary to the Government of Madras,
(EDUCATION)
Department.
FORT. ST.GEORGE, MADRAS.

Sir,

The Municipal council maintains an Elementary School - Butcher's Lane school - exclusively intended for the Muhammadan boys. The school is situated in the centre of orthodox Muslim population and in order to attract the attention and sympathy of muslims and to induce them to send their children to the school it was considered necessary to teach Arabic in the said school and with this object an Arabic Munshi was entertained therein to teach Arabic as a language. The

entertainment

ntertainment of the Munshi led to a considerable increase n the number of children attending the said school. The unshi also happened to teach the reading of the Koran. uring the audit of the office accounts the District nspector of Local Fund Accounts stated that it would be bjectionable to employ a teacher to teach reading of oran as it amounts to imparting religious instruction. mmediately the services of the teacher were dispensed with rom 3rd May 1930. In the audit notes since received bjection has however been raised in respect of the payment f the sum of Rs.45 as pay to the teacher for the three months- December 1929 and January and Febraury 1930 at Rs.15 per mont y teaching the reading of Koran it was not actually intended o impart instructions to the children in religion. I reques herefore that Government may as a special case be pleased to anction the payment of the amount held under objection.

Extract from the report on the audit of the Elementary Education Fund Account of the Mangalore Municipal Council for the year ending 31st March 1930.

On vouchers Nos.264 of January 1930, 282 of February 1930 and 310 of March 1930, a sum of Rs.45 at Rs.15 per month was paid to Fakruddin Moilar, Arabic Teacher in the Butcher's Lane school. The utilisation of Elementary Education Fund for imparting religious instruction was illegal. Vide para 3 (2) of G. O. No. 836 Law (Education) dated the 15th July 1922.

Sent 4305-A-1 dt 12-9-30.

Referred to the D.P.I.

for remarks.

AS...G.

Sd/-

9.9.30

Sd/-

Sd/- [illegible] Mappillai an Arabic teacher to the G.G. Tamil

Letter from the C.M.C. Mangalore, Roc. 393/30-31 dt 3.9.30.

Educational 13 DEPARTMENT.

Received ..... 19 *Registered* ..... 19 Edn. 57554 20/10/30

GOVERNMENT OF MADRAS 20 OCT 1930 DEPARTMENT

Subject.

Elementary Education Fund - Debit of the pay of an Arabic Teacher - Municipal Council, Mangalore

R.O.C. No. 1730 B/30

Station Madras, *Dated the* 16th October 19 30

From (Name) R.G.Grieve Esq., M.A., C.I.E.,

(Designation) Ag:Director of Public Instruction

To The Secretary to the Government of Madras,

Law (Education) Department.

In resubmitting herewith the papers referred to me for remarks in Government endorsement No.4305-A-1 dated 12th September 1930, I have the honour to state as follows:-

2. The fact that the teacher was engaged not only to teach religion but Arabic as a language offers some excuse for employing him. In view of this it is recommended that the audit objection may be withdrawn.

I have the honour to be, sir,
Your most obedient servant,

For Director of Public Instruction

Form H-5(a)—50,006—5-11-29.

DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied		
When examined		
When signed		
When despatched		

Municipal Council, Mangalore

Audit report for 1929-30

d Examiner's attention d

minute, in his connection

to para 2 of Form 41 2nd

& 5.11.29

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27.11